IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF PUERTO RICO

UNITED STATES OF AMERICA,

PETITIONER

CIVIL NO. 08-1796-JAF

Petition to Enforce IRS Summons

ABDIEL ROSARIO-NEGRON

RESPONDENT

ORDER OF ENFORCEMENT

The Court held a hearing on this $1^{\rm st}$ day of October, 2008, the Respondent did not appear in person and, therefore, failed to show cause why he should not produce the required information.

The Court further finds that based on the Revenue Officer's Declaration, the summons was issued pursuant to a legitimate purpose, to develop tax returns for years in which the taxpayer had not filed, summons was relevant to that purpose, information sought was not already within Service's possession, and appropriate administrative steps had been followed.

THEREFORE, it is hereby ORDERED that the summons issued by the Internal Revenue Service to the Respondent be enforced. Abdiel Rosario-Negrón shall appear before the designated Internal Revenue Service agent in accordance with their instructions and produce the documents and testimony called for in the summons no later than December 15, 2008, and it is further

ORDERED, ADJUDGED AND DECREED that the United States of America recover its costs incurred in enforcing the Summons.

IT IS SO ORDERED.

In San Juan, Puerto Rico, this 1st day of October, 2008.

S/JOSE A. FUSTE

JOSE A. FUSTE, CHIEF

UNITED STATES DISTRICT JUDGE